

ELECTROCHEMICAL PROPERTY

Steps Under A Petition Per IC 6-1.1-25-4.1

1. County Commissioners determine that the property contains hazardous waste or another environmental hazard for which the cost of abatement exceeds the fair market value.
2. Preparation of remediation plan for property by Reynolds Farm Equipment.
3. Filing of petition with the County Auditor seeking the waiver of the delinquent taxes, special assessments, interest, penalties, and costs assessed against the property and transfer of the title to the property to the petitioner.
4. County auditor reviews the petition to determine whether the petition is complete. If the petition is not complete, the county auditor shall return the petition to the petitioner and describe the defects in the petition. The petitioner may correct the defects and file the completed petition with the county auditor.
5. Upon receipt of a completed petition, the county auditor shall forward a copy of the petition to:
 - (1) the assessor of the township in which the property is located, or the county assessor if there is no township assessor for the township;
 - (2) the owner;
 - (3) all persons who have, as of the date of the filing of the petition, a substantial interest of public record in the property;
 - (4) the county property tax assessment board of appeals; and
 - (5) the department of local government finance.
6. The Boone County Property Tax Assessment Board of Appeals shall hold a public hearing on the petition.
7. The Boone County Property Tax Assessment Board of Appeals makes a recommendation on the petition and forwards it, the petition, and any other information collected at the public hearing on to the Department of Local Government Finance.
8. The Department of Local Government Finance reviews the petition and all other materials submitted by the Boone County Property Tax Assessment Board of Appeals and determines whether to grant the petition.
9. Any person aggrieved by the determination of the Department of Local Government Finance may file an appeal of its determination. Such an appeal must be filed within 30 days after the issuance of the determination.
10. The Department of Local Government Finance issues to the county auditor an order directing the removal from the tax duplicate of the taxes, special assessments, interest, penalties, and costs for which the waiver is granted.
11. The county auditor files a verified petition and an application for an order on the petition in the court in which the judgment of sale was entered asking the court to direct the county auditor to issue a tax deed to the real property. The petition shall contain the certificate of sale issued to the county, a copy of the petition filed under subsection (b), and a copy of the notice of the final determination of the department of local government finance directing the county auditor to

remove the taxes, interest, penalties, and costs from the tax duplicate. Notice of the filing of the petition and application for an order on the petition shall be given, by mail, to the owner and any person with a substantial interest of public record in the property. A person owning or having an interest in the property may appear to object to the petition.

12. The court enters an order directing the county auditor to issue a tax deed to the petitioner
13. A tax deed issued under this section is uncontestable except by appeal from the order of the court directing the county auditor to issue the tax deed. The appeal must be filed not later than sixty (60) days after the date of the court's order.